



Teachers' Perceptions and Experiences of Teaching Accounting

¹Msizi Vitalis Mkhize, ²Muntuwenkosi Mtshali and ²Nolwazi Ntombela

¹School of Accounting, Economics and Finance, College of Law and Management Studies,
University of KwaZulu-Natal, Westville campus, South Africa

²School of Education University of KwaZulu-Natal, Edgewood campus, South Africa

Corresponding author: Mkhizem4@ukzn.ac.za

ABSTRACT

Large classes have a potential to stir a challenge for both developed and developing countries in their effort to deal with diversity that comes with learners' diverse abilities. The purpose of the study was to explore Grade 12 teachers' perceptions and experiences of teaching Accounting in large classes in Manzini region, Eswatini. The study used purposive sampling. The data collection instruments were questionnaires, personal observations, and semi-structured interviews. Qualitative data was analysed thematically, while descriptive statistics computed for quantitative data. The study revealed that the majority accounting teachers were not contented with their class sizes as they faced several challenges when teaching accounting in large classes. Teachers agreed that evaluating work from group learning was necessary, but they used different approaches for assessment. This study presents insight into what secondary school Accounting teachers in emerging economies experienced with teaching Accounting in large classes, and the need to reflect on instructional practices.

Keywords: Teaching, Accounting; large classes; Grade 12 teachers; viewpoints; Eswatini

INTRODUCTION

Eswatini has considered it necessary to adjust its education system to suit the local needs of the learners and this incorporates the teaching of Accounting in its broad curriculum (Bhebhe & Nxumalo, 2017). The manner in which the Accounting curriculum is designed is such that it focuses on the learner and the teacher's role is to enable learning (Tshiovhe, Monobe, & Mulaudzi, 2018). The declaration by the Ministry of Education in Eswatini to have all learners, irrespective of ability or disability, admitted to the nearest community school led to a sudden increase in schools' enrolment figures with a resultant increase in class sizes (Thwala, 2015). The current policy to drift towards massification of education manifests as large classes, and this poses a problem for quality education with a substantial effect on the country's socio-economic development (Hornsby &

Osman, 2014). A large class size is one which is perceived by the educator educating it or the learners learning in it to be large (Shamim & Coleman, 2018). At school level, a large class may consist of 50 or more learners. A teacher must be adequately skilful with engaging tasks in the classroom (Cruz & Rodriguez, 2015). Large classes have a potential to generate a challenge for both developed and developing countries in their effort to deal with diversity that comes with different learners' diverse abilities, and the problem of instilling higher order thinking skills while promoting learner participation in the process. In real terms, large classes have become one of the main obstacles to the achievement of quality education (Foley & Masingila, 2014). It is against this background that considered it necessary to explore the essence of teaching Grade 12 Accounting in large classes in Eswatini. The reason for the choice of Grade 12 as a focus Grade is that it is through this Grade's

final end-of-year results that teaching efficacy gets measured; hence, Grade 12 teachers can introspectively reflect on what it is like to teach Accounting in overcrowded classrooms.

The purpose of the study was to explore Grade 12 teachers' perceptions and experiences of teaching Accounting in large classes in Manzini region, Eswatini. The research objectives were formulated as follows: To explore teachers' perceptions and experiences of what it is like to teach accounting in large classes. To explore teachers' perceptions and experiences of what makes teaching accounting in a large class a success. The research was conducted to provide evidence as to whether large classes contribute to poor teaching efficiency.

THEORETICAL FRAMEWORK

Theoretically this study was based on Social Learning theories by Albert Bandura and Sociocultural learning (Constructivism) theory by Lev Vygotsky. In the social cognitive theory, the student is seen as thoroughly integrated with the environment within which he or she is learning, and the student's cognitive responses, behaviours and environment all work together to create learning. Students observe models and build self-efficacy. Learners believe that they can accomplish the work modelled (Bandura, 1986). Bandura (1997) states that if a learning behavior has been reinforced in the past, to be displayed, the student must believe in the value of this behavior. In the constructivist framework learners actively construct knowledge and learn from each other. Rote memorisation and repetitive learning are discouraged. Teachers engage students in the learning process and assist as well as guide students if tasks are difficult to build confidence and develop new skills. Student-centred approach dominates. Learners show positive moral towards their friends such as cooperative, respectful, responsible and

helpful (Chen, 2012; Brau, 2018 and Andiansyah & Ujihanti, 2018).

Empirical Literature Review Literature in support of a relationship between class size and teaching efficiency or performance

The Sub-Saharan African countries are faced with large classes which affect the education process. A large class is one of the main obstacles to achieving quality education (Foley & Masingila, 2014). Blatchford (2011) found that the teaching and learning process will be affected if there are numerous learners in a class owing to reduced time for educational interactions. Promoting effective teaching and learning requires more resources and facilities in the form of classrooms and learning equipment should be provided (Yelkperci, Esia-Donkoh, & Ofose-Dwamen, 2012). Larger classes reduce the level of communication between individual learners and teachers and creates stress in teachers as they try to manage the class, and this affect their performance negatively (Mamman, Chadi, & Jirgi, 2015). According to Kewaze and Welch (2013) class size has an influence on teaching styles. Blatchford (2011) agreed that teachers might change their style of teaching when faced with large classes. A study by Cakmak (2009) found that class size and teaching method are related and that managing large classes is always more challenging than managing small classes. Shamim and Coleman (2018) found that teachers in large classes used less learner-involving activities in their classes compared to teachers who had smaller classes.

Literature in denial of a relationship between class size and teaching efficiency or performance

Lecturers in a study conducted by Yelkperci et al. (2012) are not in agreement with the claim that large classes influence the quality of the teaching and learning process. Harfitt (2012) suggested that when

the number of learner's changes, class teachers hardly use a different teaching strategy to accommodate such a change. A study by Bedard and Kuhn (2008) on the performance of an instructor in a large class based on student evaluations in an Economics class, found that class size had no impact on the teaching performance of an instructor. Cheng (2011) found that the number of learners in a class is an insignificant issue in influencing performance in quantitative and theoretical subjects and showed that learners' efforts and teacher quality are the primary determinants of performance efficiency.

Teachers' perceptions and experiences of teaching large classes

Blatchford (2011) examined how learners engaged themselves and teacher-pupil interaction in large classes and found that in secondary schools there was negligible evidence of anti-social behaviour in large classes for learners performing above average. On the other hand, slow learners in large classes showed some negative behaviour. They also found that the size of a class had a significant effect on active teacher-learner interaction, the higher were the number of learners in a given class, and the less likely there would be active interaction between the teacher and the learners. Kewaze and Welch (2013) interviewed teachers where all of them revealed that large classes made it difficult for a teacher to give helpful feedback to individual learners. Schiming (2013) observed that learners in overcrowded classrooms struggled to acquire higher-order academic skills such as problem solving, written expressions and critical thinking than their counterparts that were in smaller classes. The most difficult aspect of teaching a large class is motivation as it is alleged by teachers that it is easier to motivate a smaller class than a bigger class as each learner is motivated differently (Cakmak, 2009).

METHODOLOGY

Research Design and Paradigm

The study adopted qualitative research design. According to Cresswell and Cresswell (2018), qualitative research is exploring and understanding the meaning individuals or groups ascribe to a social human problem. Descriptive statistics was employed for illustrative purposes. Therefore, the study is located in a constructivist- interpretive paradigm.

Research Sampling

For the quantitative component of the study, sampling was non-random and purposeful where twenty-five participants with lived experience of teaching Grade 12 Accounting in large classes were purposefully selected from schools in the Manzini region. This allowed the researcher to circulate the questionnaire to all teachers who have had the experience of teaching Grade 12 Accounting in large classes.

For the qualitative component, a purposive sample was also used in phenomenology. Experienced ten participants from ten other schools who were not part of the quantitative sample were selected with the aim of gaining in-depth understanding of the phenomenon. Five of these schools are in the rural settings while the other five are in the urban area, and the purpose for this was to allow the sample to be a true representation of the target population in terms of typical attributes (De Vos, Strydom, Fouche', & Delpont, 2011).

Data Collection and Analysis

Data were collected and captured for analysis from sampled specialist accounting teachers with the qualifying large class size of 30 or more learners.

Survey

The teacher survey questionnaires that were based on a five-point Likert scale

with closed-ended and open-ended questions to enable the collection of quantitative data, were first pilot-tested with accounting teachers from two secondary schools that were not included in the sample in the Manzini region, for both content and construct validity. This first sampled group served as a pilot study to confirm whether the questions and the language used in the questionnaire was unambiguous for the questionnaire to serve as a data-gathering tool. After piloting, it was then circulated among the target population. Descriptive statistics instruments were generated from the questionnaires.

Observations and Interviews

The first instrument used for the collection and analysis of qualitative data was the observation schedule with several items that guided the researcher on what needed to be observed such as: Describe the general classroom set-up in the classroom (What is the teacher doing? What are the learners doing?) What is the current class size? Does class size play any role in teaching style? How do I differentiate? Are there any visible challenges and constraints directly linked to class size? Are there any clear advantages resulting from class size? Each lesson and thematic analysis guided the analysis of the observation transcript in identifying, analysing, and reporting patterns (themes) within the data (Braun & Clarke, 2006). Direct observations were conducted owing to the need to observe and record the events relating to the interaction between the teachers and learners as captured in both rural and urban schools.

The researcher then administered face-to-face interviews that were voice-recorded with participants' permission, with questions such as: What is your Accounting class size? Would you classify your class as large or small, and why? Does the teaching process normally run well in a class of this size? Why do you think so? Was the lesson intellectually stimulating given the class size? How do you think the

feedback you received from the learners was affected by the large class size? What is the teaching method you use in your class? Was the teaching method appropriate for the large class? Would you use the same strategy if you were teaching a class of a relatively small class? How did you assess learners to ascertain whether the lesson objectives were achieved or not? How do you cope on giving timely feedback to your class? What are your viewpoints about teaching Accounting in a large class? and thematic analysis was used to analyse interview transcripts that emerged. Pseudonyms were used in the process of data presentation.

Trustworthiness

Member checks (supervisors' and research cohort academics) were used to assess the questionnaire and interview questions to enhance content validity while multiple methods of data gathering were used to maximize validity in the findings (triangulation), and three accounting teachers and three other field experts were consulted for internal validity. Permission was obtained from the higher education institution.

Ethical Considerations

Permission to conduct the study was obtained from the Higher Education Institution research ethics committee, ethical clearance HSS/0076/016M. Teachers signed informed consent and assured of confidentiality and utilisation of pseudonyms. Gatekeeper's letter was obtained from Eswatini Ministry of Education.

Research Results

Quantitative results

Demographic Information

A brief profile of the sample indicated that thirteen teachers were drawn from urban schools and twelve from rural schools where fifteen of these were males and ten were females. Eleven of these teachers had a teaching diploma, while thirteen had a bachelor's degree with a

Teachers' Perceptions and Experiences of Teaching Accounting

teaching qualification and one had a master's degree with a teaching qualification. Seven of the teachers had a teaching experience of one to five years, while six had an experience ranging from

six to ten years, four had eleven to fifteen years of experience, three had sixteen to twenty years and five had twenty-one to twenty-five years teaching experience.

Table 1: Demographic Characteristics of Respondents

Features and descriptions	Teachers (25)	
	Count	Percentage
Gender		
Male	15	60%
Female	10	40%
Schools		
Urban	13	52%
Rural	12	48%
Qualifications		
Teacher's diploma	11	44%
Bachelor's degree plus diploma	13	52%
Master's degree	1	4%
Teaching experience		
1-5 years	7	28%
6-10 years	6	24%
11-15 years	4	16%
16-20 years	3	12%
21-25 years	5	20%

Teachers' views regarding the large class size

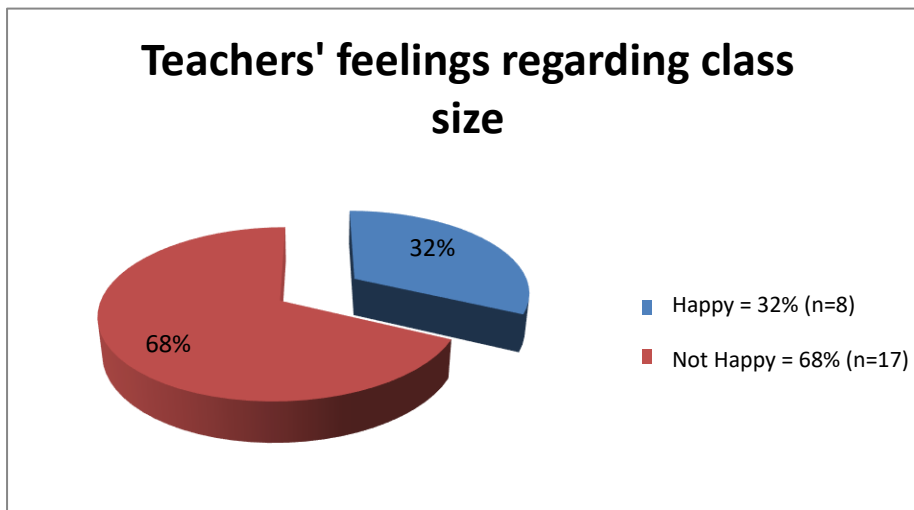


Figure 1: Teachers' viewpoints regarding the large size of the class

Figure 1 above indicates how participants (N=25) felt about teaching Accounting in a large class, where 68% (n=17) of the participants were not happy about the size of the class and 32% (n=8) of the participants were happy about teaching Accounting in a large class. The decision to refer to being 'happy/not happy' as an

indicator of how teachers felt about teaching Accounting in large class-sizes was motivated by the desire for authors to capture teachers' viewpoints of approval or disapproval of the large size of the class in which they taught the subject. Table 2 above depicts responses from the teachers who were happy with their class sizes

(n=15) at the complete exclusion of those who were not happy to teach Accounting in large classes. The responses were categorised according to the frequency of appearance. 27 % (n=4) of the teachers were happy particularly because it is easy to

identify learners who need assistance and easy to manage the class, 20% (n=3) enjoy the challenges of a big class, and 13% (n=2) of the teachers believed that large classes enabled group work to flow.

Reasons participants were happy with the large class size.

Table 2: Reasons participants were happy with the large class size.

Reasons	Frequency	Percentage
Easy to identify learners who need assistance.	4	27%
Easy to manage the class.	4	27%
Enjoys the challenges of a big class (Different learner capabilities).	3	20%
Enables group work to flow.	2	13%
Able to mark and give timely feedback.	1	7%
Slow learners are able to get help from those performing well	1	7%

Reasons participants were not happy with the large class size.

Table 3: Reasons participants were not happy with the large class size.

Reasons	Frequency	Percentage
Difficulty with which individual attention can be given to individual learners	11	31%
Difficulty with which a large class can be managed	6	17%
A lot of marking	5	14%
Difficult to give as many practice exercises as possible	4	11%
Difficult to give immediate feedback	2	6%
Too much differences in learner capabilities	2	6%
Less participation from shy learners	2	6%
Difficult to monitor learners – learners copy from each other	2	6%
Moving around the classroom becomes a challenge (no space)	1	3%
The lessons become teacher centered	1	3%

Table 3 depicts reasons Accounting teachers were not happy about the large class size, with the total frequency of 36 resulting from participants’ allusion to multiple reasons. The reasons, ranked according to their frequency of appearance, suggest that 31% (n=11) of the teachers felt that it was difficult to provide individual attention to learners. 17% (n=6) of the

teachers indicated that they had problems with managing a large class, while 14% (n=5) felt the amount of marking becomes burdensome, so they give less practice work to learners. Figure 2 below illustrates that 26% (n=6) of teachers believed that the ideal class size would be a class comprising of 26 to 30 learners. At least 22% (n=5) of the teachers considered a class with above

Teachers' Perceptions and Experiences of Teaching Accounting

30 learners to be ideal, while another 22% (n=5) of the teachers preferred a class of at least 16 but not more than 20 learners. However, 17% (n=4) of the participants preferred 21 to 25 learners while a negligible number of participants 13% (n=3) preferred 10 to 15 learners in their class. Table 4 below indicates that more than a third (n=10, 37%) of the teachers believed that the different learner capabilities helped to enhance teaching in

accounting, 30% (n=7) cited team work as another benefit of teaching in a large class. Sharing of ideas among learners, 19% (n=5), competition between learners, 11% (n=3) and also the easiness to identify good learners, 7% (n=2) were other benefits mentioned by participants. The total frequency (n=27) emanates from participants' allusion to multiple advantages.

Ideal class size

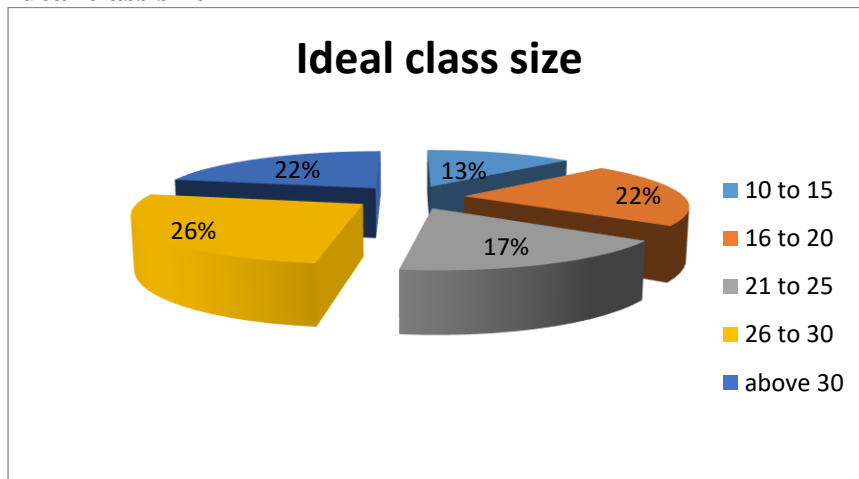


Figure 2: Ideal class sizes

Benefits of teaching accounting in a large class

Table 4: Benefits of teaching in a large class

Advantages	Frequency	Percentage
Diversity of learners with different capabilities	10	37%
Teamwork	7	26%
Sharing of ideas	5	19%
Allows competition among learners	3	11%
Easy to identify good learners	2	7%

Need for the use of different teaching methods.

Figure 3 below indicates that 80% (n=20,) of participants used a different teaching method when teaching accounting in a large class than when they were to teach a smaller class and only 20% (n=5) would use the same teaching method regardless of the class size

Table 5 below shows a variety of reasons why participants preferred to use

different methods for teaching accounting in a relatively large class than when they taught in a relatively small class. The table shows that more than half of the reasons given by the teachers were due to the differences in the learners' capabilities 60% (n=15), 28% (n=7) indicated they change their teaching methods depending on the easiness to focus on individual learners and 12% (n=3) said such a change would depend on the easiness to monitor that given class.

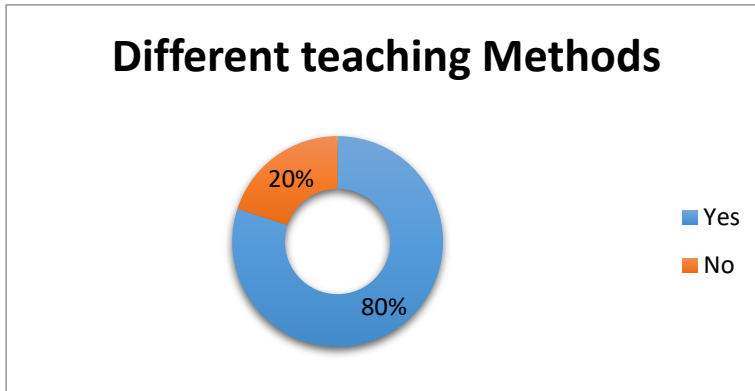


Figure 3: Need for the use of different teaching methods

Reasons for the use of a different teaching method when the class is large

Table 5: Reasons for differences in teaching methods

Reasons	Frequency	Percentage
Differences in learner capabilities	15	60%
Easiness to focus on individual learner	7	28%
The easiness of monitoring a class	3	12%

Qualitative findings emerging from the analysis of qualitative data transcripts revealed the following results:

Reasons for teachers to have felt happy with teaching Accounting in a large class

Learners with diverse potential intensify the challenge of teaching a large class

Quantitative findings revealed that participants enjoyed the challenge of teaching in a large class as this brings learners of different capabilities with it. Learners with a better understanding of Accounting repeatedly raised their hands during classroom observation, especially when the teacher asked a challenging question. These learners willingly demonstrated their answers on the board when asked by the teacher to do so. Some of these learners explained to their counterparts by helping them to work through the answers step-by-step. The following responses emerged to the question, “what are your general viewpoints about teaching Accounting in a large class?” during the interview

“You get different caliber of students, you have students that are

intellectually gifted, so they motivate the other learners in the class. Teaching Accounting in a large class is enjoyable because it gives you the different learners, those who are good and the other slow ones” Participant 1.

“Sometimes the large group makes the class lively and enjoyable as there is a mixture of learners, those who are quiet and also the loud ones.” Participant 2

“The slow learners are motivated by the good ones in such a big class.” Participant 3

Ease with which ideas flow among learners in groups

Quantitative findings indicated that learning in groups enabled work and ideas to flow efficiently among learners. The researcher also observed that during a class discussion, learners were sharing ideas in groups, where learners with a better understanding were leading the discussion and were also chosen to present on behalf of their groups to the whole class. The question “What are your viewpoints with regards to teaching Accounting in a large

class?" was asked during the interviews and the following responses emerged.

"Learners get to help each other in groups especially when they do not seem to get what I say"
Participant 4

"In group discussions you find the good learners helping the weak learners" Participant 5

"...It helps to have the big class as learners who are good in Accounting become assistant teachers" Participant 6

Learners requiring assistance easily identified and grouped with brilliant learners.

Quantitative findings suggested that teaching in a large class made it easy to identify learners who needed assistance, and once identified, mixed-ability groups were then formed to accommodate these learners together with gifted learners. During observations, participants arranged for group discussions that involved learners with a better understanding in Accounting in helping those who were struggling. When participants were asked during the interviews as to "what would you consider to be the advantage of teaching Accounting in a large class?" the following responses emerged

"Everyone gets to be involved because usually I make the groups to be smaller so that everyone can participate."
Participant 7

"Group discussions allow the learners to use their capabilities as others lead in doing the research and others become the groups' spokesperson." Participant 8

"Learners help each other in large classes." Participant 9

Reasons for teachers to have not been happy with teaching Accounting in a large class

Less participation from shy learners

Quantitative findings indicated that learners that were too shy to express their ideas in class rarely participated during the question-and-answer session. During the classroom observations, it transpired that most lessons involved teachers asking questions orally and learners giving answers simultaneously. In most cases shy learners sat at the back of the class and would make no attempt at responding to the teacher's questions. When the teacher points to a specific learner as a gesture of asking for a response to the question asked during the lesson, these learners would not attempt to answer and hope that the teacher would point at another learner. However, some learners would normally make reasonable attempts and provide the teacher with correct answers. In response to the question "Does the teaching process normally run well in a class of this size?" participants had this to say

"No it doesn't, other learners do not participate in discussions" Participant 4

"Some pupils don't participate, they seem to be shy and hide behind others; they relax; so sometimes you don't get the feedback you expected to get because not everyone is involved. It is easy for them to hide...when you ask oral questions only those who are good in the subject would participate and those who are shy and those who are struggling would not participate, hiding behind those who would normally give answers"
Participant 8

"Some learners are quiet, they do not raise their hands, so it is very hard to get all of them to be

involved in whatever is discussed in class” Participant 5

A lot of marking

Quantitative findings suggested that participants were not happy with teaching Accounting in a large class as this involved a lot of marking. Accounting is a subject in which the presentation of theoretical content needs to be complemented with numerous exercises given to learners for them to apply this content on case scenarios; hence, learners are expected to complete many written tasks. During the lesson observations, written work completed by learners the previous day was often marked in class, with the teacher announcing the answers or instructing learners to write the answers on the board. Teachers never came with marked learners’ exercise books to class. During the interviews, participants were asked a question “how do you cope with giving timely feedback to your learners in class?” and the following responses emerged

“the large numbers make it difficult for me to give work every day because I will then have to mark, in fact, I give them home work then the next lesson period we mark as a class” Participant 3

“Accounting is a practical subject therefore one has to give work daily and then mark every day, this however makes me not to be able to focus on the other subjects that I teach” Participant 2.

“There is a lot of work involved, a lot of marking, and a large number of pupils to be helped”. It is not easy, I have to work extra time and sometimes I have to take the learners’ work home to mark overnight” Participants 7

Difficulty with which individual attention can be given to individual learners

Quantitative findings suggested that participants were not happy with teaching Accounting in a large class owing to the difficulty with which individual attention can be afforded to learners. In most lessons observed, teachers were not able to attend to all learners. As they moved around the class, they could only attend to address queries raised by only a limited number of individual learners, as they could not reach out to all learners owing to time constraints. Participants alluded to this during the interviews when the following question was asked, “was the lesson intellectually stimulating given the class size?”

“I fail to attend to each and every child though they have different needs; you only end up interacting with those seated in front and the others are left behind, you don’t even know whether they are understanding, if they are not part of the discussion” Participant

“With a large class it is difficult to give individual attention” Participant 8

When the question “what are your viewpoints towards teaching accounting in large classes?” was asked, the following response emerged;

“...not all pupils get the opportunity to have the teacher’s attention and interact with the teacher to show their capability” Participant 3

Qualitative results seem to have converged with quantitative results in the sense that they both report similar reasons for teachers to be happy, and to be unhappy with teaching Accounting in large classes. Quantitative results indicate teachers were happy as they found it convenient for them to teach because large classes come with learners with different capabilities (frequency 20%) (see Table 1), a case that is supported by qualitative results. Quantitative results also suggested that

teachers found it convenient for them to promote learning in groups (frequency 13%) (see Table 1) and qualitative results support this, as it is more possible for teachers to divide learners into groups in contexts where classes are relatively large. Quantitative findings revealed that slow learners are able to benefit from well performing learners (frequency 7%) (see Table 1) and this could suggest the sharing of ideas among students of different capabilities as established from qualitative findings.

However, some participants felt unhappy with teaching Accounting in large classes and both qualitative and quantitative findings converge on this. Quantitative findings revealed that learners, especially shy learners hardly participate in class (frequency 6%) (see Table 2) and qualitative findings support this as the researcher observed this in class and confirmed it through interviews. Quantitative results also established that participants felt strongly against teaching Accounting in large classes as this inhibits their efforts to provide attention to individual learners (frequency 31%) (see Table 2). Qualitative results report that the researcher observed that the teacher could only attend to few individuals during the lesson and confirmed this through interviews. Quantitative results also revealed that participants were not happy to teach Accounting in a large class because this came with a lot of marking (frequency 14%) (see Table 2), and qualitative results report that instead of teachers marking learners' written work on their own, they had this marked with learners in class.

Difficulty with which a large class can be managed.

Large classes are difficult to manage as this became evident during the lessons the researcher observed. It was noted that teachers spent most of the teaching time attending to social problems. Some learners made a lot of noise as

teachers attended to other learners who argued about other things as the lesson continued.

The researcher also observed that at the beginning of most lessons' learners were unsettled while other learners arrived late in class for lessons especially in schools where accounting was done across the streams. Moreover, during the lessons learners would sometimes be talking among themselves, other learners took much time to focus on what the teacher was doing. The teacher would hardly deliver the lesson undisturbed as most teachers had to correct certain disruptive behaviours for a significant part of the period. One participant made the following comment when the following question was asked in an interview 'Does the teaching process normally run well in a class of a relatively large size?'

"The class is big; it is not a manageable class. It is easy for the learners to misbehave since they are many. I try to manage the class, but it is challenging" Participant 9

Another participant responded as follows.

"The noise making and other social problems in my class are a challenge especially now that corporal punishment is banned in our country. I am in a dilemma of how to positively discipline my pupils when I have such a big number in front of me. It is very difficult to manage especially when doing group work" Participant 3

Yet another participant who was asked the question "was the teaching method appropriate for the large class?" had this to say

"Most of the time I am tempted for the lessons to be teacher centered so that I can be in front and control the discussion. I am the one now who leads the lessons instead of the learners" Participant 9

This denotes that the state of the situation in class eventually forced the teacher to break away from the normally presumed to be effective learner-centered methods of presentation to the proclaimed to be less inciting teacher-centered methods.

DISCUSSION OF RESULTS

Teachers' perceptions and experiences in terms of challenges of teaching large classes

Findings from both quantitative and qualitative aspects of this study show that large accounting classes pose several challenges for the teachers which resulted to inefficiency during the teaching process. Teachers have revealed that such challenges include difficulty with which a large class can be managed, a lot of marking, no individual attention given to learners, lack of a relationship between teachers and learners, lack of participation from learners and not enough time is given for the lessons. *Difficulty with which a large class can be managed* - The findings from this research show that teachers were finding it difficult to work with the learners in large classes. There were discipline issues which the teacher had to attend to which would affect the teaching process. The teachers indicated that a large class needs one to have classroom management skills as the disturbances from the learners slow down the teaching process. This study finding is supported by (Kewaze & Welch, 2013; Machika, Troskie-de Bruin, & Albertyn, 2014; Trow, 1999). *Difficulty with which individual learner attention can be administered* - Findings from the study showed that teachers had difficulty in attending to all learners. Responses from questionnaires and interviews were both in agreement that teachers in large accounting classes faced challenges in giving individual attention to learners. The reduction in the level of communication was also observed by Mamman et al. (2015) who agreed that large classes hindered one

on one communication between the teacher and the learners. *Lack of participation from learners* - The lack of participation from the learners was revealed by teachers as another challenge of a large class. This concurs with Blatchford (2011) in their study that slow learners at the secondary level hardly participate in large classes. He asserted that learners are actively engaged in classes where they are fewer. The higher the number of learners in each class, and the less likely there would be active interaction between the teacher and the learners. *Difficulty with which many practice exercises can be assigned to learners* - The quantitative research together with responses made by a number of teachers in interviews and observations made revealed that teachers have come to a decision to give fewer classroom exercises and homework to reduce the marking load. There was also a tendency for the teachers to encourage chorus answers which were recall and rote learning instead of promoting critical thinking. This finding corresponds with Monks and Schmidt (2010); Cakmak (2009) and Yelkpiieri et al. (2012). *A lot of marking* - Quantitative and qualitative findings revealed that teachers teaching in large accounting classes had to cope with a lot of work in their teaching process. Most of the written work given to learners was left unchecked by the teacher or not discussed in class during the next lesson; leaving learners with the only option to check and mark their own work against one another's work. This finding is consistent with studies by Cakmak (2009) and Kewaze and Welch (2013).

Teachers' perceptions and experiences in relation to their teaching in Accounting.

The purpose of the study as outlined in the paragraph on the introduction to this section has been identified as "to explore how teachers' perceptions and experiences of teaching Accounting in large classes relate to their teaching in Accounting". Based on this, the second critical research question emerged as "How do teachers'

perceptions and experiences of teaching in large classes relate to their teaching in Accounting". The following presents a discussion based on the extent to which this research question has been answered through a process of inductive analysis of data. *Diverse learner capabilities* - Findings from this study showed that certain participants believed that large classes offered individual learners the benefits of learning from the diverse capabilities of other learners and allowed the teacher to adopt a variety of teaching strategies that appeal to different personalities within a group, and this made teaching in a large class an interesting experience for the teacher. *Opportunity of exploring other resources* - Participants were able to extend to their learners in large classes an opportunity to explore other resources rather than the teacher. Instead of relying on the teacher as the only source of their learning, learners were engaged in the process of learning from each other as they helped each other with finding solutions of the problems of how relevant entries could be made from source documents and this was prevalent when the teacher used group discussions. This is in accordance with the study findings by (Cheng, 2011). *Independence* - During the lessons observed with teachers and learners in class, learners appeared to be working independently, trying to solve the given tasks as individuals as well as with their co-learners especially where group work was given or where a teacher would still be moving around helping learners. Learners are autonomous and learn self-directed learning skills.

CONCLUSION AND RECOMMENDATIONS

The purpose of the study was to explore teachers' experiences of teaching accounting in large classes. The following conclusions were drawn from the findings of the study. Findings of this study revealed that most accounting teachers were not happy with their class sizes as they faced

several challenges when teaching accounting in such large classes. There were, however, to a lesser extent, certain teachers who were happy with their class sizes as they believed that there were benefits derived from teaching a class of more than 30 learners. In addition, it can be concluded from the findings that most accounting teachers would change their teaching method when teaching a large class and a few indicated that they would not change the teaching method. Finally, findings indicated that all teachers agreed that evaluating the work from group learning were vital, but they used different ways to assess it.

Among the recommendations are that accounting class sizes should be reduced so that an active learning environment is promoted. Large classes discourage teachers to give learners a lot of practice work, learner centered activities and non-objective forms of evaluation as this is time-consuming. Secondly, available classroom space should also be taken into consideration the number of learners in a class. The classrooms were overcrowded which limited the teachers' movement around the class. There is a necessity for more and improved resources such as materials for teaching and learning, books, facilities, and equipment. Thirdly, professional development of teachers on positive ways of disciplining learners is also necessary. Discipline issues were one of the major issues in the large accounting classes which slowed down teaching processes. Finally, there is a need for the training of all teachers, pre-service and in-service, on the most effective methods of teaching in large classes. The COVID-19 pandemic has changed the education landscape resulting in the rise of online (virtual or remote) leaning. Teachers teaching large classes (including teaching small classes) should use Blended-Learning (Flipped classroom) approaches when teaching accounting. Synchronous and Asynchronous learning should be

promoted. Learning is 24 hours, 7 days a week. Teachers teaching large classes must allow learners to book for teacher-to-learner or teacher-to-learners face-to-face or online consultations. For flipped classroom activities, teachers could use social media could be used such as WhatsApp, telegram, Signal, Text SMS, emails. Teachers teaching large classes are encouraged to use online tools (i.e., Google drive tools) to make their face-to-face or online accounting lessons more engaging, interactive, interesting, and inspiring. Tools could be used to teach and assess learners in large classes.

The present study opens opportunities to further explore the variables that constitute effective teaching in large accounting classes in different settings and from different perspectives. Other stakeholders may be involved such as the learners, school administrators and parents. Another dimension that can be a subject of further research is the exploration of the various ways in which technology can be used to teach accounting in large classes.

REFERENCES

- Ardiansyah, W., & Ujihanti, M. (2018). Social Constructivism-Based Reading Comprehension Teaching Design at Politeknik Negeri Sriwijaya. *Arab World English Journal*, 9 (1). DOI: <https://dx.doi.org/10.24093/awej/vol9no1.31>
- Bandura, A. (1986). *Social foundations of thought and action: A social cognitive theory*. Englewood Cliffs, NJ: Practice Hall Inc.
- Bandura, A. (1997). *Self-efficacy: The exercise control*. New York: Freeman.
- Bedard, K., & Kuhn, P. (2008). Where Class Size Really Matters: Class Size and Student Ratings of Instructor effectiveness. *Economics of Education Review*, 27(3), 253-265. doi:DOI:10.1016/j.econedurev.2006.08.007
- Bhebhe, S., & Nxumalo, Z. G. (2017). Teaching and learning practical subjects in primary schools in Eswatini: A case of a school in the Hhohho region. *IOSR Journal of Humanities and Social Sciences (IOSR-JHSS)*, 22(2), 66-74.
- Blatchford, P., Basset, P., and Brown, P. . (2011). Examining the effect of class size on classroom engagement and teacher-pupil interaction-Differences in relation to pupil prior attainment and primary vs. secondary schools. *Learning and instruction*, 21(6), 715-730. doi:https://doi.org/10.1016/j.learninstruc.2011.04.001
- Brau, B. (2018). Constructivism. In R. Kimmons, *The Students' Guide to Learning Design and Research*. EdTech Books. Retrieved from <https://edtechbooks.org/studentguide/constructivism>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.
- Cakmak, M. (2009). The perceptions of student teachers about the effects of class size with regard to effective teaching process. *The Qualitative Report*, 14(3), 395-408.
- Chen I. (2012). Social constructivist theories. *An electronic textbook on instructional technology*. Retrieved from <http://viking.coe.uh.edu/~ichen/ebook/et-it/social.htm>
- Cheng, D. A. (2011). Effects of class size on alternative educational outcomes across disciplines. *Economics of Education Review*, 30, 930-990.

- Creswell, J. W. (2003). *Research design: Qualitative, quantitative, and mixed approaches*. Thousand Oaks, CA: Sage Publications.
- Cresswell, J.W. & Cresswell, D. (2018). *Research Design: Qualitative, Quantitative and Mixed Methods Approaches*, Thousand Oaks: Sage
- Cruz, O. L. S., & Rodriguez, D. P. C. (2015). *Large Classes and how school teachers and students perceive them*. Munich: GRIN Verlag.
- De Vos, A. S., Strydom, H., Fouche', C. B., & Delpont, C. S. L. (2011). *Research at Grass Roots*. Pretoria: Van Schaik Publishers.
- Foley, A. R., & Masingila, J. O. (2014). Building capacity: challenges and opportunities in large class pedagogy (LCP) in Sub-Saharan Africa. *pringer Science+Business Media Dordrecht*, 67, 797-808. doi:doi:https://doi.org/10.1007/s10734-013-9697-6
- Harfitt, G. (2012). Class size and language learning in Hong Kong: The students' Perspective. *Educational Research*, 54(3), 331-342. doi:https://doi.org/10.1080/00131881.2012.710091
- Hornsby, D., & Osman, R. (2014). Massification in higher education: Large classes and student learning. *The International Journal of Higher Education and Educational Planning*, 67, 711-719. doi: https://doi.org/10.1007/s10734-014-9733-1
- Kewaze, S., & Welch, M. (2013). Big Class Size Challenges: Teaching Reading in Primary Classes in Kampala, Uganda's Central Municipality. *US-China Education Review*, 3(5), 283-296.
- Machika, P., Troskie-de Bruin, C., & Albertyn, R. (2014). The student's experience of attending large classes in a South African higher education context. *Mediterranean Journal of Social Sciences*, 5(16), 375-380. doi:10.5901/mjss.2014.v5n16p375
- Mamman, J., Chadi, A. M., & Jirgi, J. (2015). Perception of business studies teachers on influence of large class size in public secondary schools in Yobe State, Nigeria. *Journal of Education and Practice*, 6(11), 116-119. Retrieved from <http://www.iiste.org/journals/>
- Miller, B (2023). What are the pro and cons of rote learning? Retrieved from <https://www.practicaladultinsights.com/what-are-the-pro-and-cons-of-rote-learning.htm> Date accessed: 8 March 2023.
- Monks, J., & Schmidt, R. (2010). The impact of class size and number of students on outcomes in higher education. Retrieved from <http://www.classsizematters.org>
- Patton, M. Q. (2002). *Qualitative research and evaluation methods* (3rd ed.). Thousand Oaks: Sage Publications.
- Piaget, J. (1973). *To understand is to invent*. New York: Grossman.
- Schiming, R. C. (2013). Class size. Retrieved from <https://www.mnsu.edu/cetl/teachingresource>
- Shamim, F., & Coleman, H. (2018). Large-Sized Classes. In T. I. A. J.I. Liontas, M. Delli Carpini (Ed.), *The TESOL Encyclopedia of English Language Teaching*
- Thwala, S. (2015). Challenges Encountered by Teachers in Managing Inclusive Classrooms in

- Eswatini. *Mediterranean Journal of Social Sciences*, 6(1), 495-500.
doi:<https://doi.org/10.5901/mjss.2015.v6n1p495>
- Trow, M. (1999). Academic reviews and the culture of excellence in quality management in higher education institutions. *Centre for Higher Education Research and Information*, 3, 64-72.
- Tshiovhe, T., Monobe, R., & Mulaudzi, O. (2018). Learner Performance in Accounting for Grade 12 in the Vhembe District. *Journal of Social Sciences*, 55(1-3), 45-65.
- Vygotsky, L. (1978). *Mind in society: The development of higher psychological process*. MA Harvard: Harvard University Press.
- Yelkpiri, D., Esia-Donkoh, E., & Ofosu-Dwamen, E. (2012). Effects of large class size on effective teaching and learning at the Winneba campus of the UEW (university of education, Winneba), Ghana. *US-China Education Review*, A3, 319-332.